

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE (SALES) TAX RATE TABLES  
EFFECTIVE JULY 1, 1992**

The following tables contain tax rates for most Arizona Transaction Privilege (Sales) Taxes:

Table I contains combined tax rates for state and county taxes. It lists rates for each class of business by county.

Table II contains tax identification codes for the 15 Arizona counties which must be used in the second named column of the return.

Table III contains a list of non-program cities and their telephone numbers. These cities collect their own taxes. Sales in these cities must be reported directly to that city.

Table IV contains a list of all the city sales tax rates and codes for program cities. The department collects the tax for these cities.

**NOTE:** These tables are published every 6 months unless state law changes a rate. City and county rates may change in that interval. Notices of these changes will be given in the message box on the Form ST-1 (Transaction Privilege Tax Return) on an interim basis or will be included in the ST-1 mailing. If you have a question about a tax rate, call taxpayer assistance at one of the numbers listed in the instructions.

Table I		TAX RATES FOR SALES IN THESE COUNTIES							
		Apache/ Cochise/ Graham/ Greenlee/ LaPaz/Santa Cruz/Yuma	Coconino	Gila	Maricopa	Pima	Pinal	All Other Counties	
Class Codes	TAXABLE ACTIVITIES								
1	Transporting	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
2	Mining - Non-Metal	3.437 %	3.187 %	3.75 %	3.437 %	3.125 %	3.437 %	3.125 %	
4	Utilities	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
5	Communications	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
6	Railroad, Air	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
7-8	Private Car - Pipeline	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
9	Publication	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
10	Job Printing	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
11	Restaurants & Bars	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
12	Amusement	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
13	Commercial Lease	4.95 %	4.59 %	5.45 %	5.0 %	4.5 %	5.0 %	4.5 %	
14	Personal Property Rental	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
15	Contracting - Prime**	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
16	Animal Feed	0.516 %	0.478 %	0.562 %	0.516 %	0.469 %	0.516 %	0.469 %	
17	Retail	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
19	Severance - Metalliferous Mining	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	
20	Severance - Timbering	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %	
25	Transient Lodging	6.05 %	5.61 %	6.6 %	6.05 %	5.5*** %	6.05 %	5.5 %	
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %	3 %	
29	Use Tax Out-of-State Purchases	5 %	5 %	5 %	5 %	5 %	5 %	5 %	
30	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	5 %	5 %	
31	911 Emergency Telephone	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	
33	Telecommunication's Devices	0.6 %	0.6 %	0.6 %	0.6 %	0.6 %	0.6 %	0.6 %	
37	Contracting - Owner Builder	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %	
41	Municipal Water	0.65*	0.65*	0.65*	0.65*	0.65*	0.65*	0.65*	
47	Membership Camping	5.5 %	5.1 %	5.5 %	5 %	5 %	5 %	5 %	
49	Jet Fuel Tax	3.355****	3.111****	3.66****	3.355****	3.05****	3.355****	3.05****	
51	Jet Fuel Use Tax	3.05****	3.05****	3.05****	3.05****	3.05****	3.05****	3.05****	
53/55#	Rental Car Surcharge	N/A	N/A	N/A	\$1.50	\$2.50	N/A	N/A	

\* Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus \$ .65.

\*\* Reduced rates may apply to preexisting contracts without pass through clauses.

For information on these, contact: Sales Tax Audit - 1600 West Monroe - Phoenix, AZ 85007.

\*\*\* Unincorporated areas of Pima County add 1%.

\*\*\*\* Rate is cents per gallon.

# Class 53 is for Maricopa filers and Class 55 is for Pima filers.

**Table II**

COUNTY	CODE	COUNTY	CODE
Cochise	APA	Mohave	MOH
Cochise	COH	Navajo	NAV
Coconino	COC	Pima	PMA
Gila	GLA	Pinal	PNL
Graham	GRA	Santa Cruz	STC
Greenlee	GRN	Yavapai	YAV
La Paz	LAP	Yuma	YMA
Maricopa	MAR		
Municipal Water		Statewide	SWD

**Table III**

NON-PROGRAM CITIES  
FOR INFORMATION CALL  
AREA CODE (602):

Chandler	786-2272	Peoria	412-7156
Flagstaff	774-5281	Phoenix	262-6785
Glendale	435-4084	Prescott	445-3500
Mesa	644-2316	Scottsdale	994-2446
Nogales	287-6571	Tempe	350-8327
Patagonia	394-2229	Tucson	791-4080

**Table IV**

**PROGRAM CITIES  
ARIZONA CITY SALES TAX RATES AND CODES  
EFFECTIVE 7/1/92**

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL	CHINO VALLEY (F)	CV	2%	YAV
Util/Communications	AJ1	3%		CLARKDALE (F)			YAV
All Others	AJ	2%		Hotel/Motel Tax (Additional Tax)	CD1	1%	
Sales Tax portion of single item over \$2,000	AJ4	1%		All Others	CD	2%	
CLARKDALE (F)			MAR	CLIFTON (F)	CF	1%	GRN
Hotel/Motel Tax (Additional Tax)	AD3	2%		COLORADO CITY			MOH
Food	AD1	1.5%		Use Tax	CC2	2%	
All Others	AD	1.5%		Sales Tax	CC	2%	
BENSON (F)			COH	Hotel/Motel Tax (Additional Tax)	CC3	2%	
Hotel/Motel Tax (Additional Tax)	BS1	2%		COOLIDGE (F)			PNL
All Others	BS	2%		Sales Tax & portion of single item \$10,000 or less	CL	2%	
BISBEE (F)			COH	Sales Tax portion of single item over \$10,000	CL1	1.5%	
Sales Tax	BB	2%		Use Tax & portion of single item \$10,000 or less	CL2	2%	
Hotel/Motel Tax (Additional Tax)	BB3	2.5%		Use Tax portion of single item over \$10,000	CL3	1.5%	
BUCKEYE (F)			MAR	COTTONWOOD (F)	CW	2.2%	YAV
General Sales Tax	BE	1%		DOUGLAS (F)			COH
Telecommunication	BE7	3%		Sales Tax	DL	2.5%	
BULLHEAD CITY			MOH	Use Tax	DL2	2.5%	
Use Tax	BH2	2%		DUNCAN (F)	DC	2%	GRN
Sales Tax	BH	2%		EAGAR (F)			APA
Jet Fuel Use Tax	BH8	\$.03/gal		Sales Tax	EG	2%	
Jet Fuel Sales Tax	BH9	\$.03/gal		Use Tax	EG2	2%	
CAMP VERDE			YAV	Hotel/Motel Tax (Additional Tax)	EG3	2%	
Use Tax	CE2	1%		EL MIRAGE (F)			MAR
Sales Tax	CE	1%		Sales Tax	EM	2%	
Hotel/Motel Tax (Additional Tax)	CE3	1%		Hotel/Motel Tax (Additional Tax)	EM1	2%	
CAREFREE (F)	CA	1%	MAR	ELOY (F)			PNL
CASA GRANDE (F)			PNL	Sales Tax	EL	2%	
Util/Communications	CG1	2%		Hotel/Motel Tax (Additional Tax)	EL3	2%	
All Others	CG	1.5%		Restaurant & Bar	EL9	4%	
CAMP REEK (F)			MAR	FLORENCE (F)			PNL
Use Tax	CK2	1.5%		All Others	FL	2%	
Utilities	CK1	3%		Food	FL1	2%	
All Others	CK	1.5%		FREDONIA (F)	FD	2%	COC

(F) These cities tax food sales.

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	CO
GILA BEND (F) Sales Tax portion of single item over \$1,200 All Others	GI4	1%	MAR	PRESCOTT VALLEY (F) Sales Tax Use Tax Hotel/Motel Tax (Additional Tax)	PL	2%	YA
	GI	2.5%			PL2	2%	
GILBERT (F)	GB	1%	MAR		PL3	2%	
GLOBE (F)	GL	1%	GLA				
GOODYEAR (F) General Sales Tax Jet Fuel	GY	2%	MAR	QUARTZSITE Sales Tax Use Tax	QZ	1%	LA
	GY9	\$.03/gal			QZ2	1%	
GUADALUPE (F)	GU	2%	MAR	SAFFORD (F) Use Tax Sales Tax	SF2	1%	GR
HAYDEN (F) General Sales Tax Use Tax Mining Classification	HY	2%	GLA	ST. JOHNS (F) Sales Tax & portion of single item \$1,500 or less Sales Tax portion of single item over \$1,500 Use Tax & portion of single item \$1,500 or less Use Tax portion of single item over \$1,500	SF	1%	AF
	HY2	2%			SJ	2%	
	HY9	.25%			SJ4	1%	
HOLBROOK (F) Use Tax Sales Tax Hotel/Motel Tax (Additional Tax)	HB2	2%	NAV	SAN LUIS (F) SEDONA Use Tax Sales Tax Hotel/Motel Tax (Additional Tax)	SJ2	2%	YA
	HB	2%			SJ6	1%	
	HB3	2%			SU	2.5%	
HUACHUCA CITY	HC	1%	COH				
JEROME	JO	3%	YAV				
KEARNY (F) Sales Tax Hotel/Motel Tax (Additional Tax)	KN	1%	PNL	SHOW LOW (F) SIERRA VISTA (F) SNOWFLAKE (F) SOMERTON (F) SOUTH TUCSON (F) SPRINGERVILLE (F) Sales Tax & portion of single item \$1,000 or less Use Tax & portion of single item \$1,000 or less Sales Tax portion of single item over \$1,000 Use Tax portion of single item over \$1,000	SE2	2%	YA
	KN3	3%			SE	2%	
KINGMAN Use Tax Hotel/Motel Tax (Additional Tax) All Others	KM2	2%	MOH	SUPERIOR Sales Tax & portion of single item \$500 or less Sales Tax portion of single item over \$500	SE1	3%	N
	KM3	2%			SI	2%	
	KM	2%			SI4	1%	
LAKE HAVASU CITY Sales Tax & portion of single item \$2,500 or less Use Tax & portion of single item \$2,500 or less Sales Tax portion of single item over \$2,500 Contracting Pre - 7/90 Use Tax portion of single item over \$2,500	LH	2%	MOH	SURPRISE (F) Sales Tax Hotel/Motel Tax (Additional Tax) Food Tax Restaurant & Bar	SV	3%	A
	LH2	2%			SP	2%	
	LH4	1%			SP1	1%	
	LH5	1%			SP2	1%	
	LH6	1%			SP3	3%	
					TL	1%	
LITCHFIELD PARK(F) Use Tax Sales Tax Hotel/Motel Tax (Additional Tax)	LP2	2%	MAR	TAYLOR (F) THATCHER (F) TOLLESON (F) Sales Tax Hotel/Motel Tax (Additional Tax)	TC	1%	C
	LP	2%			TL	1%	
	LP1	1%			TN	2%	
MARANA Use Tax Util/Communication All Others Hotel/Motel Tax (Additional Tax)	MA2	2%	PMA	TOMBSTONE WELLTON (F) WICKENBURG (F) WILLCOX (F) Sales Tax	TN1	2%	C
	MA1	2%			TS	2%	
	MA	2%			WT	2.5%	
	MA3	1%			WB	1%	
MIAMI (F)	MM	1%	GLA				
ORO VALLEY Sales Tax Hotel/Motel Tax (Additional Tax) Rental Real Property	OR	2%	PMA	WILLIAMS (F) Sales Tax portion of single item over \$1,000 Hotel/Motel Tax (not in addition to WL) Restaurant/Bar Tax All Others	WC	2%	C
	OR3	1%			WL1	2%	
	OR9	2%			WL3	4.25%	
PAGE (F) Use Tax Sales Tax Hotel/Motel Tax (Additional Tax) Restaurant, Bar & Catering Service	PG2	1%	COC	WINKELMAN (F) WINSLOW (F) Sales Tax portion of single item over \$1,000 All Others Hotel/Motel Tax (Additional Tax)	WL9	4.25%	C
	PG	1%			WL	3%	
	PG1	2%			WM	2%	
	PG3	3%			WS1	1%	
PARADISE VALLEY (F) Hotel/Motel Tax (Additional Tax) Sales Tax	PV1	2%	MAR	YOUNGTOWN YUMA (F)	WS	2%	C
	PV	1%			WS3	2%	
PARKER Sales Tax portion of single item over \$2,500 Hotel/Motel Tax (Additional Tax) Utilities All Others	PK1	1%	LAP		YT	1%	C
	PK4	2%			YM	1%	
	PK3	3%					
	PK	2%					
PAYSON (F)	PS	2%	GLA				
PIMA (F)	PM	1%	GRA				
PINETOP - LAKESIDE (F)	PP	2.5%	NAV				